

STATE OF ALABAMA
Department of Finance

SMART Budget Request

EBO Form 19a

INSTRUCTIONS



Fiscal Year 2007

Bob Riley
Governor

SMART Budgeting

Governor Bob Riley believes the job of state government is to serve the hard working people of Alabama in a manner that is worthy of their investment and representative of their values. The **SMART** cycle of organizational planning, linking plans to budget requests and appropriations and creating meaningful performance measurements was created to apply this philosophy. **SMART** is

- Specific
- Measurable
- Accountable
- Responsive
- Transparent

The State of Alabama already has a sound budgeting law, known as the *Budget Management Act* (§§ 41-19-1 through 12, Code of Alabama 1975), and an appropriation architecture built to accommodate the kind of performance management system envisioned in **SMART Budgeting**. What we lack, and this new approach will provide, is strategic planning on the “front end” of the process and meaningful performance monitoring to complete the process on the “back end.” The result will be a comprehensive planning, budgeting, and performance monitoring process.

Implementing **SMART Budgeting** will allow us to create an open window on Alabama government, inviting the people of Alabama to see what is being accomplished with their investment of tax dollars.

An April 2004 Public Affairs Research Council of Alabama (PARCA) report stated the following:

The term “accountable” literally means “able to be counted.” Accountability is based on openness, or transparency, to key stakeholders and for certain purposes. For a state government, the key stakeholders are its taxpayers, to whom it must be accountable for the use of tax dollars. This requires a budget presentation focused on the purposes for which tax dollars are spent and the results to be achieved. Taxpayers inevitably will lack trust in a government that does not make these connections.

In previous years, budget decisions were generally based on the amount of available revenue rather than on the services to be provided. Once revenue estimates were made for the upcoming fiscal year, appropriations were allocated based on a pro-rata increase (or decrease if revenue is estimated to decline) over the current year's appropriation.

It will take time and resources to carry out this initiative. In an effort to mitigate potential problems and ensure success, *SMART Budgeting* will be implemented over the next three years. Fiscal Year 2007 will be a developmental year with a goal of implementing basic planning and performance measurement in every institution.

Downloading and Submitting Form 19a

These instructions will help you download and submit the FY 2007 SMART Budget Request, EBO Form 19a. This process is a temporary method of completing these SMART forms until a web-based format is released later in the year. Completing this process will allow your institution's information to be placed in a comprehensive database without requiring institutions to retype information. This process will require your institution to complete an EXCEL separate spreadsheet for the institution and one for each expenditure function that is reported by the institution on EBO Form 14. These sheets are all in one workbook with tabs for the Institution Summary Section (Section 1) and tabs for each of the eight expenditure functions (Sections 2-9). There is one final tab in the Workbook, an "**Extract**" tab for the state to use to move the data from the Form 19a to a database. **This is for state use only.**

Step 1: Downloading and Saving the Form

EBO Form 19a may be accessed through a link located on the Executive Budget Office site (www.budget.alabama.gov) or directly at www.smart.alabama.gov. Download and save the EBO Form 19a, which includes 9 sections; refer to the instructions below for saving the file. To save the files to your computer:

- Right click on form choice
- Left click on "Save Target as..." and name the form uniquely so that your institution is identified when you submit the form.

Step 2: Completing the Form

1. Please refer to the section of this manual for detailed instructions for completing EBO Form 19a.

- **IMPORTANT:** The forms you are completing are on your computer. You must save them as you make changes.
- The workbook has several sheets (for each expenditure function) that can be accessed utilizing the tabs on the bottom of the form.
- The spreadsheets also have several drop-down lists and several boxes that will be filled in automatically as you complete various sections of Form 19a.
- You will not be able to change information in areas not intended for input.
- The "**Extract**" tab is for state purposes only.

2. Do not modify the existing forms by adding additional tabs, rows or columns.

Step 3: Submitting the Forms

Go to www.smart.alabama.gov.

- From the menu on the left, select “**SMART Forms Submittal.**”
1. On the submission page, select your institution and complete your name, phone number and e-mail address.
 2. Select the type of file you are submitting (EBO Form 19a).
 3. Select the “Browse” button and select the file that you have saved for your institution. This will be just one workbook with the nine sections completed.
 4. The file name will appear in the “Browse” box. Click the “Submit” button. You will be sent to a new web page thanking you for submitting the file and you will receive an email confirming your file submission.

We are requesting that each institution submit the **EBO Form 19a** with the regular budget request forms (EBO Forms 14, 14A or 14B (if applicable), 17 and 18) to the Executive Budget Office no later than **November 1, 2005**.

The SMART Budget Request for institutions is based on the eight functional expenditure categories currently reported to the Executive Budget Office using Form 14. The following definitions are provided for the elements of Form 19a.

EBO Form 19a

The FY 2007 SMART Budget Request developed by each institution for each expenditure function will be documented on **EBO Form No. 19a**. Institutions are already familiar with Form 10, which is a blank form used to list performance measures for the institutions. Beginning with the budget request package for FY 2007, institutions must use EBO Form 19a to document a summary of their strategic plan.

The following provides specific guidelines for completing the Institutional Summary section (section 1) and for each of the expenditure functions (sections 2 through 9) that must be reported. When the spreadsheet is opened, there is a drop-down box for selecting the Institution. Once this is selected on the institution summary section, it will automatically populate that field on all other sections. Once the institution has been selected, then there are five descriptive areas to be completed. The electronic form provides for approximately 300 characters, with spaces, for entering the mission, vision, values, priority goals and the critical issues. The institution should edit longer text to this constraint or the text will not appear on the form; even though it is still entered and will be extracted, a printed version will be very difficult to read. A reminder about the text length will appear when the cursor is placed into any of these text fields. Table 1 shows each text element required on the institutional summary section with a brief definition/description and a general statement about its duration.

Table 1: Required Elements for Section 1 EBO Form 19a (Institutional Summary)

Element/Component	Definition/Description	Duration
Mission	Aim or purpose of the institution	Permanent
Vision (Optional)	Desired end state of the institution	
Values (Optional)	Operating principles of the institution	
Priority Goals	Statements of long-term intention clearly suitable for benchmarking (up to a maximum of 6 priority goals)	Long-term
Critical Issues	Obstacles present and/or enablers missing (up to 6)	Fiscal year

For the critical issues, the form provides space for a maximum of three internal and three external critical issues. Each of these is limited to 300 characters, with spaces, but in addition, there is a drop-down box to select the Priority Goal to which the issue is related. This drop-down box will automatically be populated with the text that is entered for the priority goals identified by the institution. Each critical issue should have an associated priority goal.

It is important to remember that the numbering of goals and critical issues is a convenience and not an accounting feature. There may not be a critical issue for a particular priority goal and some priority goals may have more than one critical issue. It is also not necessary to have exactly three internal and three external critical issues. The form allows for that many but the institution should only list those critical issues they identify and should not feel compelled to complete every box on the form. The form shows the maximums that are allowed, not the required number.

The bottom portion of Section 1 provides a summary for the previous year, the current year and the upcoming year of (1) the sources of funds by major category and (2) the expenditures of the institution for each of the eight functions as well as Net Transfers, Hospital, Auxiliary, and Industries for the Blind, as appropriate. The sources of funds are not the total revenues. The Total Source of Funds must equal the Total Expenditures. With the exception of the eight expenditure functions, no further information is being requested on these expenditure categories for FY 2007 (Net Transfers, Hospital, Auxiliary, and Industries for the Blind). The Total (reported in millions) should reflect all funds expended during the reporting years. **Please note, that these values are exactly the same (within rounding) as the expenditures reported on the Form 14 by the institution.** When the expenditures for the eight functions are entered on this portion of Section 1, those values will be automatically transferred to the appropriate individual spreadsheet. For example, the amount entered for Instruction will be automatically placed on the sheet for Instruction under the Spending Objective.

The remainder of the form is used to report the FY 2007 SMART Budget Request for each of the eight expenditure functions of the institution. The tabs at the bottom of the form will take you to the appropriate section of the workbook. A summary of the elements required, a brief definition/description and the duration are provided in Table 2.

Table 2: Required Elements for Sections 2-9, EBO Form 19a (Function Detail)

Element/Component	Definition/Description	Duration
Purpose	Aim or mission of the function	Permanent
Priority Goals	Statements of long-term intention clearly suitable for benchmarking	Long-term
Workload/Cost Factors	Indicators of the size of the task	Fiscal year
Critical Issues (Internal and External)	Obstacles present and/or enablers missing related to the priority goals (up to 6)	Fiscal year
Strategies	How to achieve progress toward meeting priority goals or overcoming obstacles (up to 6)	Fiscal year
Objectives	Targets for the fiscal year	Fiscal Year
Spending	Total dollars expended to accomplish function (this will equal the amount reported on Page 1)	
Staffing	Total personnel (FTEs) to accomplish function	
Efficiency	Unit costs, productivity	
Quality	Outcomes/results/progress toward goals	

The information required on **EBO Form 19a** consists of brief statements (again limited to approximately 300 characters with spaces) that convey the institution's mission, vision, and values, and information for each expenditure function. If the institution does not have any expenditure for a particular function then the Green "Select Status" box should indicate "Not Applicable." This will indicate that the function was intentionally left blank. For each applicable function the following information is required:

- The Purpose of the function within the institution. The purpose of the function should be consistent with the accepted definitions of the function, which are provided below.
- The Priority goals for the function should consist of statements of long-term intention that will allow the institution to accomplish the purpose of the function within the broader context of the institution's mission. Ideally, these goals should be conducive to benchmarking and thus connect directly to the short-term objectives. These would not be all-inclusive and would be the 3 to 5 priorities recognized at the highest levels of the institution. These would NOT be the many, many lower-level goals needed to accomplish the purpose of the function. It is not assumed that the funds requested for a budget function are going to be expended only or principally on these top-priority goals. The Department of Finance and the Executive Budget Office explicitly recognize that institutions have many legitimate funding needs that are not captured by a list of top-priority goals.
- The Workload/cost factors for the function should reflect measures of current and expected operating activity. In the case of institutions of higher education, it very well might be the student enrollment for the instructional function and total student and faculty/staff FTE for institutional support. Other

workload measures would show some measure of the magnitude of the function within the institution.

- The Critical issues, both internal and external, that must be managed to effectively meet the purpose of the function. There will be internal critical issues, those within the institution that could either assist or hinder the completion of the objective within the function. There will also be external critical issues that are often outside the control of the institution; however, these critical issues must be recognized when planning objectives and strategies. These critical issues should be directly related to the goals for the function and should be able to be addressed by the institution. For each listed critical issue, the drop-down box at the right side should be used to indicate to which priority goal the critical issue is related. This box will be populated with the text that was entered in the priority goals portion.
- The Strategies are broad institution-wide activities that will move the institution toward goal attainment or toward overcoming critical issues. There is another drop-down box to select which priority goal or critical issue is being addressed. Again, this box will be populated with the text entered for priority goals and critical issues.
- The Objectives chosen by the institution to manage and improve performance. The objectives within the function should be the relatively short term objectives for that function within the institution. The Form 19a requires the annual expected outcome of the objective be reported for the past year, the current year and the fiscal year for which funds are being requested. The Form 19a provides space for four separate objectives in the following four areas; **however, it is only required that there be at least one objective for each of these areas for each function.**
 - **Spending:** the spending objectives must include, at a minimum, the total expenditures for that function as reported on the Form 14 and also summarized on the first page of the Form 19a. Each institution may, at its discretion, add other spending objectives, which may be a subset of the total expenditures for that function. For example, an institution could break down its total expenditures for instruction between undergraduate and graduate instruction or lower-division and upper-division instruction.
 - **Staffing:** the staffing objectives must include, at a minimum, the total staffing (FTE) reported on Form 17 by function. Each institution may, at its discretion, add other staffing objectives, which may be a subset of the total staffing for that function.
 - **Efficiency:** the efficiency objectives must include some measure of productivity or unit cost. This does not mean, for example, that the smallest cost per student would be the ultimate efficiency objective. These efficiency measures **must** be evaluated in light of quality objectives. That is, efficiency objectives should not reduce quality.
 - **Quality:** the quality objectives should be **concrete measures** of quality of service or products. Examples of quality measures might include

graduation rate within 150% of normal time, year-to-year retention rates or number of patents held by faculty.

REMINDER: Form 19a is an Excel spreadsheet with a number of cells preset for each element. It is not required that an institution have, for example, 6 priority goals or 6 strategies; rather Form 19a allows for that number but an institution may have fewer than indicated on the Excel spreadsheet. However, each institution **must have at least one (1) objective** for spending, staffing, efficiency, and quality for each function.

Here are a few important points about cutting and pasting material when working in the FY 2007 SMART Budget Request Form 19a.

- **Never "Cut"** from within the Budget Request Form 19a. You can copy to another area and then delete or clear contents.
- Always use "**paste special**" when pasting information from an external source.
- Depending on the paste special screen that appears, either click on "Values" or "Text". Otherwise you might lock up the spreadsheet.

If the yellow message flags are a problem, you can scroll up or down and they will automatically move out of the way or you can just drag them out of the way.

There is a tab in the workbook for the individual at the institution responsible for completing the Form 19a. Even if many people at an institution completed parts of the Form 19a, there must be one individual identified as the primary person responsible for completing the form. In most cases, this would be the person responsible for submitting the Form 19a to the Executive Budget Office.

FUNCTIONAL CATEGORIES

The functional categorization of institutional expenditures according to the purpose for which the costs are incurred is recommended for current fund expenditures by **NACUBO and NCHEMS**. These categories and their descriptions follow.

1. Instruction

This category includes expenditures for all activities that are part of an institution's instructional program. Expenditures for credit and non-credit courses, for academic, vocational, and technical instruction, for remedial and tutorial instruction, and for regular, special and extension sessions should be included. Expenditures for departmental research and public service that are not separately budgeted should be included in this classification. This category will exclude expenditures for academic administration when the primary assignment is administration (for example, academic deans). However, expenditures for department chairpersons for which instruction is still an important role should be included in this category.

2. Research

This category includes all funds expended for activities specifically organized to produce research outcomes as commissioned by an agency either external to the institution or separately budgeted by an organizational unit within the institution. This category does not contain all sponsored programs (such as training grants) or sponsored research only, since internally supported research programs should be included in this category. This category includes expenditures for departmental research activities that are separately budgeted and are normally managed within academic departments. Also included are research activities that are part of a formal research organization (institutes or centers) created to manage a number of research efforts (excluding federally funded research and development centers which are classified as independent operations).

3. Public Service

This category includes all funds budgeted specifically for public service and expended for activities established primarily to provide non-instructional services beneficial to groups external to the institution. Such activities can include seminars, projects, community service programs (excluding institutional activities), institutes, general advisory services, cooperative extension services, reference bureaus and various organizational entities established to provide non-instructional services to particular sectors of the community.

4. Academic Support

This category includes all funds expended for activities carried out primarily to provide support services that are an integral part of the operations of one of the institution's three primary programs: instruction, research, and public service. This includes the provision of services that directly assist the academic functions of the institution. Include expenditures for libraries, museums, galleries, audio/visual services, ancillary support, academic personnel development, course and curriculum development and the expenditures for academic deans. Do not include those of the department chairpersons, which are included under "Instruction." Also included in this category is computer processing that supports the three programs of instruction, research and public service; however, administrative data processing included in "Institutional Support" should be excluded.

5. Student Services

This category includes all funds expended for admissions, registrar activities and activities whose primary purpose is to contribute to all students' emotional and physical well-being and to their intellectual, cultural and social development outside the context of the formal instruction program. Examples are career guidance, counseling, financial aid administration, student health services (except when operated as a self-supporting auxiliary enterprise), student activities, cultural events, student newspaper, intramural athletics, and student organizations. Intercollegiate athletics should appear in "Student Services" if not essentially self-supporting.

6. Institutional Support

This category includes all funds expended for activities whose primary purpose is to provide operational support for the day-to-day functioning of the institution,

excluding expenditures for physical plant operations. Appropriate allocations of institutional support should be made to auxiliary enterprises, to hospitals and to any other activities not reported as "Educational and General" expenditures. Include expenditures for general administrative services, executive direction and planning, legal and fiscal operations, and community and legislative relations.

7. Operation and Maintenance of Physical Plant

This category includes all expenditures of current funds for the operation and maintenance of physical plant net of amounts charged to auxiliary enterprises and hospitals. It does not include expenditures made from the institutional plant fund accounts. It includes all expenditures for operations established to provide services and maintenance related to campus grounds and facilities. It also includes utilities, property insurance, fire protection and similar items.

8. Scholarships and Fellowships

This category applies to monies given in the form of outright grants and trainee stipends to individuals enrolled in formal coursework, either for credit or not. Do not report Federal PELL Grants, ROTC scholarships or other programs where the institution is not allowed to select the recipients of the grants. Include scholarships and fellowships in whichever reporting unit is applicable.

9. Net Transfers (Section 1 Only)

List all net transfers including:

Mandatory Transfers includes transfers from the current funds group to other fund groups arising out of (1) binding legal agreements related to the financing of educational plant, such as amounts of debt retirement, interest and required provisions for renewals and replacement of plant, not financed from other sources; and (2) grant agreements with agencies of the federal government, donors and other organizations to match gifts and grants to loan and other funds.

Nonmandatory Transfers includes those transfers from the current funds group to other fund groups made at the discretion of the governing board to serve a variety of objectives, such as additions to loan funds, additions to quasi-endowment funds, general or specific plant additions, voluntary renewals and replacements of plant and repayments on debt principal. It may also include the transfer of resources to current funds.

10. Auxiliary Enterprises (Section 1 Only)

An auxiliary enterprise is an entity that exists to furnish a service to students, faculty or staff and charges a fee that is directly related to, although not necessarily equal to, the cost of the service. The distinguishing characteristic of auxiliary enterprises is that they are managed as essentially self-supporting operations. Therefore, although revenues do not always exceed or equal expenditures, fees for auxiliary enterprises, unlike those of any other institutional operations, are usually set with this goal in mind. The general public may incidentally be served in some auxiliary enterprises. Examples are residence halls, food services, intercollegiate athletics and student stores. This category of expenditures embraces all costs, except depreciation, of operating the institution's auxiliary enterprises, including charges for physical plant

operations and general institutional support. Also included in this category are other direct and indirect costs whether charged directly as expenditures or allocated as the proportionate share of the costs of other departments or units.

11. Hospital (Section 1 Only)

Total Expenditures is the total of the expenditure categories listed below and which is the same as the information reported on Form 14a.

- Administrative Services, Nursing and Professional Services, and Operation and Maintenance of Physical Plant. The Administrative Services would include expenditure costs for administration, admission, credit and collections, health data systems, recruitment, materials management, communications, planning, systems development, hospital chaplaincy, and volunteer service.
- Nursing and Professional Services would include all professional services related to the delivery of health care to the patient.
- Operation and Maintenance of Physical Plant would include all housekeeping, maintenance and security for the physical plant.

12. Industries for the Blind (Section 1 Only)

Applicable only for AIDB.

Online Resources Related to Performance Measures

1. <http://www.nacubo.org/x2840.xml> This is the website of the NACUBO Performance Measurement Toolkit.
2. <http://www.sheeo.org/account/accountability.pdf> This is a link to the publication, "Accountability for Better Results: A National Imperative for Higher Education, from the National Commission on Accountability in Higher Education.
3. <http://www.wvhepc.org/commission/Report%20Card%202004.pdf> This is the West Virginia Higher Education Report Card.
4. <http://main.uab.edu/show.asp?durki=59084> This is the link to the UAB Strategic Plan where goals and objectives are listed.
5. <http://www.thecb.state.tx.us/Accountability/> This is the Texas Higher Education Accountability System under the auspices of the Texas Higher Education Coordinating Board.
6. <http://cpe.ky.gov/planning/keyindicators/> This is the Kentucky Council on Postsecondary Education's Key Indicators of Progress Toward Postsecondary Reform

These links are not endorsements of any of the measures contained therein. They are provided to assist institutions in identifying objectives related to the institution specific goals listed on Form 19a. There are very many such sites and many of the institutions in Alabama have these type measures in place. These links are provided only as possible resources.

A partially completed, hypothetical example of EBO Form 19a is shown on the next several pages. These examples include the only the Institution Summary Section and Sections 2 and 7 (Instruction Function and Institutional Support Function). On the two function sections, certain parts have been shaded to show the relationship between priority goals, critical issues, strategies, and objectives. The shading shows the related critical issues, strategies and objective for the priority goal. Please note that these examples do not look exactly like the electronic version but the same information is there, except for the "Applicable/Not Applicable" drop-down box for the function and removing some unused rows for printing on a single page.

State of Alabama EBO Form No. 19a		INSTITUTION FY 2007 SMART Budget Request Strategic Plan Summary			Section 1 of 9	
INSTITUTION		SAMPLE UNIVERSITY				
MISSION		To prepare students to lead productive, responsible, creative lives and to create, interpret and share knowledge, applying it for the benefit of Alabama and society as a whole				
VISION (Optional)		To become the South's premier small public research university				
VALUES (Optional)		Free inquiry, transparency, honesty, merit, service, diversity of talents				
GOALS		G1 To create a more effective environment for student learning by achieving higher levels of "student engagement" G2 To enhance contributions to knowledge by enabling faculty to undertake a broader variety of scholarly projects G3 To increase the social benefits derived from the university's expertise by creating new partnerships with K-12 schools G4 To improve the alignment between the University's vision and public expectations				
CRITICAL ISSUES		<div> <div>Internal</div> <div> IC1 Cross functional teams do not exist (G1) IC2 Promotion and tenure guidelines are not consistent with institution goal for a broader variety of scholarly projects (G2). IC3 Our School of Education has strong ties with the K-12 system, but other schools lack effective means of interaction (G3). </div> </div> <div> <div>External</div> <div> EC1 New techniques for measuring "student engagement" have become available and are gaining national acceptance (G1). EC2 Public understanding of the mission differences among the state's universities is currently weak (G4). EC3 </div> </div>				
		SOURCE OF FUNDS		ACTUAL FY05	BUDGET FY 06	REQUESTED FY 07
		Total (millions of dollars)		\$47.02	\$47.47	\$49.09
		EDUCATION TRUST FUND (ETF)		\$25.15	\$20.78	\$22.16
		OTHER STATE FUNDS		\$1.50	\$1.70	\$1.70
		TUITION AND FEES		\$11.65	\$16.26	\$17.10
		FEDERAL FUNDS		\$0.59	\$0.60	\$0.60
		ALL OTHER		\$8.13	\$8.13	\$7.53
		EXPENDITURES/BUDGET REQUEST SUMMARY		ACTUAL FY05	BUDGET FY 06	REQUESTED FY 07
"Use amounts reported on EBO Form 14"		INSTITUTION TOTAL (Dollars in Millions)		\$47.02	\$47.47	\$49.09
		INSTRUCTION		\$17.26	\$17.22	\$18.23
		RESEARCH		\$1.36	\$0.54	\$0.70
		PUBLIC SERVICE		\$0.67	\$0.51	\$0.52
		ACADEMIC SUPPORT		\$3.72	\$4.87	\$4.97
		STUDENT SERVICES		\$5.14	\$5.74	\$5.82
		INSTITUTIONAL SUPPORT		\$4.98	\$4.02	\$4.20
		OPERATIONS AND MANAGEMENT OF PHYSICAL PLANT		\$3.90	\$4.22	\$4.25
		SCHOLARSHIPS AND FELLOWSHIPS		\$1.28	\$1.78	\$1.80
		NET TRANSFERS		\$2.03	\$1.87	\$1.89
		HOSPITAL		\$0.00	\$0.00	\$0.00
		AUXILIARY		\$6.68	\$6.70	\$6.71
		INDUSTRIES FOR THE BLIND		-	-	-

State of Alabama EBO Form No. 19a		INSTITUTION FY 2007 SMART Budget Request Expenditures/Budget Request Detail			Section 2 of 9
INSTITUTION		SAMPLE UNIVERSITY			
FUNCTION	Instruction				
PURPOSE	To produce deep student learning through effective, deliberate, and research-based programs of credit and non-credit instruction.				
PRIORITY GOAL(S)	G1 To create an effective environment for student learning by achieving nationally competitive levels of "student engagement" for a research-based university. G2 To identify, implement, and gain SACS approval for an appropriate "Quality Enhancement Plan" by 2010 G3 To identify and remove barriers to effective student learning in general education courses G4 G5 G6				
WORKLOAD/ COST FACTORS	W1 Student Enrollment	ACTUAL FY05	BUDGET FY 06	REQUESTED FY 07	
	W2 Instructional faculty FTE	12,323	13,096	13,200	
		246	241	242	
CRITICAL ISSUES	Internal IC1 Currently, institutional "student engagement" results show relative weakness in "enriching educational experiences" and "student-faculty interaction" (G1) IC2 Clear consensus is lacking about appropriate learning outcomes for general education science courses (G3) IC3 External EC1 Only a few peer institutions have gone through the new SACS accreditation process, incorporating "Quality Enhancement Plans" (G2) EC2 Nationally, course-redesign projects show promise of lowering instructional costs while producing equal or better student learning, but campus opinion-leaders are not well acquainted with these national projects (G3) EC3				
STRATEGIES	S1 Raise "student engagement" performance in the area of enriching educational experiences by raising participation in internships/co-op programs and in study abroad (G1) S2 Appoint "Quality Enhancement" planning team and send representatives to SACS Institute in January 2007(G2) S3 Produce revised statements of expected student learning outcomes in general education science courses (G3) S4 Organize Course Redesign Symposium, with invited presenters, to acquaint campus opinion-leaders with national trends and to recruit pilot project leaders (G3) S5 S6				
OBJECTIVES			ACTUAL FY05	BUDGET FY 06	REQUESTED FY 07
Spending	Sp1	Instructional Expenditures (\$ in millions)	\$17.26	\$17.22	\$18.23
	Sp2				
Staffing	St1	Instructional Faculty FTE	245.75	241.00	242.00
	St2				
Efficiency	Ef1	Percentage of senior participating in study abroad	7%	7.5%	8
	Ef2				
Quality	Q1	Number of campus representatives participating in course redesign projects	0	2	10
	Q2				

State of Alabama EBO Form No. 19a		INSTITUTION FY 2007 SMART Budget Request Expenditures/Budget Request Detail			Section 7 of 9	
INSTITUTION		SAMPLE UNIVERSITY				
FUNCTION		Institutional Support				
PURPOSE		To support the functioning of the University through effective programs of general administration, executive planning and direction, legal and fiscal operations and community and legislative relations.				
PRIORITY GOAL(S)		G1 To achieve high levels of student and employee satisfaction with the quality of administrative services G2 To achieve administrative efficiencies by integrating administrative, fiscal, human resource, and academic data through successful implementation of a new enterprise software system. G3 To enhance the University's capacity for continuous, research-based strategic planning G4 G5 G6				
WORKLOAD/ COST FACTORS			ACTUAL FY05	BUDGET FY 06	REQUESTED FY 07	
	W1 Student Enrollment		2,323	3,096	3,200	
	W2 Full- and part-time employees		95	87	90	
	W3 Research (\$ in millions)		\$1.4	\$0.5	\$0.7	
	W4 Public Service (\$ in millions)		\$0.7	\$0.5	\$0.5	
CRITICAL ISSUES						
	Internal	IC1	Systematic methods for assessing employee satisfaction do not exist at this institution (G1).			
		IC2	The five-year strategic plan does not reflect changing circumstances (G3).			
		IC3				
	External	EC1	New enterprise software systems will make it possible to integrate large amounts of administrative, fiscal, human resource, and academic data. These systems carry high direct and indirect costs for implementation and training (G2).			
		EC2	Missions and expectations for public colleges and universities are relatively undifferentiated, making it difficult to engage in state-wide strategic planning (G3).			
		EC3				
STRATEGIES		S1 Develop, test, and deploy an employee survey that includes gauges of employee satisfaction with administrative services (G1). S2 Implement the human resource module of the Banner enterprise data system by 1 October 2007 (G2) S3 Reduce the number of non-faculty employees (G2) S4 Complete strategic planning process for 2008-2012 by 1 July 2007 (G3). S5 S6				
OBJECTIVES			ACTUAL FY05	BUDGET FY 06	REQUESTED FY 07	
	Spending	Sp1	Institutional Support Expenditures (\$ in millions)	\$4.98	\$4.02	\$4.20
		Sp2				
	Staffing	St1	Number of non-faculty employees	93.30	85.20	90.00
		St2				
	Efficiency	Ef1	Institutional Support Expenditures per \$100 of total operating expenditures	\$2.81	\$2.82	\$2.79
		Ef2				
	Quality	Q1	Average employee satisfaction with quality of administrative services (4.0 = very satisfied)	N/A	N/A	3.25
		Q2				